

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

ROBERT T. BROCKMAN,)	
Plaintiff,)	
)	Case No. 22-cv-00202
v.)	
)	
UNITED STATES OF AMERICA)	
Defendant.)	

**SECOND DECLARATION OF REVENUE AGENT
DAMON PAXTON UNDER 28 U.S.C. § 1746**

I, Damon Paxton declare:

1. My name is Damon Paxton. I am over 21 years of age, of sound mind, capable and competent of making this declaration, and have personal knowledge of the facts herein stated, based upon my review of the official records of the Internal Revenue Service.
2. I am employed by the Internal Revenue Service, as a Revenue Agent in the San Francisco CA, area. During 2021, I was the Revenue Agent assigned to the examination of Robert T. Brockman's 2004 through 2018 tax years regarding his income tax liabilities and the IRS's jeopardy assessment against Robert Brockman ("Brockman") for the 2004-2018 years.
3. This declaration is submitted in support of the case of *Robert T. Brockman v. United States*.
4. The Government Exhibits labeled Gov. Ex. A- #, B-# , C-# and D- # are numbered such that each exhibit bears the same letter and number as those same exhibits are numbered in the jeopardy report.

A-exhibits

5. Government Exhibit A-5 is a true and correct copy of a cash report for Brockman Trust 1 which came from the IRS files.
6. Government Exhibit A-6 is a true and correct copy of a cash report for Brockman Trust 2 which came from the IRS files.
7. Government Exhibit A-7 is a true and correct copy of a cash report for Point Investments 1 which came from the IRS files.
8. Government Exhibit A-8 is a true and correct copy of a cash report for Point Investments 2 which came from the IRS files.
9. Government Exhibit A-9 is a true and correct copy of a Significant Transaction Report for the Brockman Trust which came from the IRS files.
10. Government Exhibit A-10 is a true and correct copy of a Significant Transaction Report for Point which came from the IRS files.
11. Government Exhibit A-11 is a true and correct copy of an April 2016 Structure Chart (Brockman, Framfield) which came from the IRS files.
12. Government Exhibit A-12 is a true and correct copy of a Structure Chart for Point-Massengill-VEPFIV which came from the IRS files.
13. Government Exhibit A-13 is a true and correct copy of an Evatt Tamine (“Tamine”) Solicitor Letter-AEBCT-Point which came from the IRS files.
14. Government Exhibit A-14 is a true and correct copy of an Evatt Tamine Solicitor Letter-Point- Massengill-VEPFIV which came from the IRS files.
15. Government Exhibit A-15 is a true and correct copy of a Point Purpose Trust Share Transfer Form which came from the IRS files.

16. Government Exhibit A-16 is a true and correct copy of a Point Purpose Trust's Trust Declaration which came from the IRS files.
17. Government Exhibit A-47 is a true and correct copies of emails for approved capital calls which came from the IRS files.
18. Government Exhibit A-48 is a true and correct copy of Tamine's affidavit dated July 4, 2020, which came from the IRS files.
19. Government Exhibit A-49 is a true and correct copies of emails about Significant Transaction Report which came from the IRS files.
20. Government Exhibit A-50 is a true and correct copies of emails sending Brockman cash reports which came from the IRS files.
21. Government Exhibit A-51 is a true and correct copy of Brockman's Performance Review for Tamine 2-5-2010 which came from the IRS files.
22. Government Exhibit A-52 is a true and correct copy of a 2014 Compensation Memo and discussion which came from the IRS files.
23. Government Exhibit A-53 is a true and correct copy of a 2014 Compensation Memo attachment which came from the IRS files.
24. Government Exhibit A-54 is a true and correct copy of Brockman's To Do List for Tamine 5-21-2011 which came from the IRS files.
25. Government Exhibit A-55 is a true and correct copies of emails from Brockman regarding Gordon Howard ("Howard") which came from the IRS files.
26. Government Exhibit A-56 is a true and correct copy of emails regarding Brockman replacing Tamine for Howard which came from the IRS files.

27. Government Exhibit A-57 is a true and correct copy of Brockman's To Do List for Tamine 5-16-2012 which came from the IRS files.
28. Government Exhibit A-58 is a true and correct copies of emails from Brockman regarding digital signatures which came from the IRS files.
29. Government Exhibit A-59 is a true and correct copy of an email from Don Jones regarding compensation and use of trusts. which came from the IRS files.
30. Government Exhibit A- 60 is a true and correct copy of an email where Brockman discusses taking a distribution which came from the IRS files.
31. Government Exhibit A-61 is a true and correct copies of emails where Brockman discusses banks which came from the IRS files.
32. Government Exhibit A-62 is a true and correct copies of emails of Brockman discussing the aircraft which came from the IRS files.
33. Government Exhibit A-63 is a true and correct copies of an email between Brockman and Tamine regarding the Bermuda Commercial Bank freeze dated August 13, 2017, which came from the IRS files.
34. Government Exhibit A-64 is a true and correct copy of a Tamine Memorandum regarding the Bermuda Commercial Bank freeze dated July 29, 2018, which came from the IRS files.
35. Government Exhibit A-65 is a true and correct copy of emails regarding Tamine's compensation which came from the IRS files.
36. Government Exhibit A-70 is a true and correct copy of emails between Brockman and Tamine regarding a \$250 million contribution which came from the IRS files.

37. Government Exhibit A-75 is a true and correct copy of an email regarding Massengill trusts, FATCA and Know Your Customer (“KYC”) in 2013 from Tamine to Brockman which came from the IRS files.
38. Government Exhibit A-78 is a true and correct copy of an email from Brockman regarding the name change of trust which came from the IRS files.
39. Government Exhibit A-80 is a true and correct copy of Tamine’s 2015 Self Evaluation – 6-16-2016 which came from the IRS files.
40. Government Exhibit A-82 is a true and correct copy of an inventory of Carlos Kepke correspondence which came from the IRS files.
41. Government Exhibit A-85 is a true and correct copy of emails regarding security measures which came from the IRS files.
42. Government Exhibit A-86 is a true and correct copy of emails regarding security measures during travel which came from the IRS files.
43. Government Exhibit A-87 is a true and correct copy of emails regarding false documents which came from the IRS files.
44. Government Exhibit A-88 is a true and correct copy of emails regarding destruction of records which came from the IRS files.
45. Government Exhibit A-90 is a true and correct copy of Brockman’s indictment which came from the IRS files.
46. Government Exhibit A-92 is a true and correct copy of a news article from the Dayton Daily News regarding Reynolds & Reynolds CEO facing federal charges which came from the IRS files.

47. Government Exhibit A-93 is a true and correct copy of Robert Smith's Non-Prosecution Agreement which came from the IRS files.
48. Government Exhibit A-94 is a true and correct copy of Carlos Kepke's indictment which came from the IRS files.
49. Government Exhibit A-95 is a true and correct copy of the Dorothy Brockman Power of Attorney over Brockman's affairs which came from the IRS files.
50. Government Exhibit A-201 is a true and correct copy of Point Investments' Mirabaud account opening forms which came from the IRS files.
51. Government Exhibit A-202 is a true and correct copy of Point Investments' Mirabaud – account opening forms which came from the IRS files.
52. Government Exhibit A-204 is a true and correct copy of an email from Tamine to Brockman sending Point Investments' Mirabaud user id which came from the IRS files.
53. Government Exhibit A-302 is a true and correct copy of Spanish Steps' Mirabaud account opening forms which came from the IRS files.

B-exhibits

54. Government Exhibit B-1.30 is a true and correct copies of Edge Investments' Bermuda Commercial Bank account statements which came from the IRS files.
55. Government Exhibit B-4 is a true and correct copy of an email regarding the new Nevis company Edge Capital Investments which came from the IRS files.
56. Government Exhibit B-5 is a true and correct copy of Edge Capital Investments' Articles of Incorporation which came from the IRS files.
57. Government Exhibit B-6 is a true and correct copy of Edge Capital Investments' Bylaws which came from the IRS files.

58. Government Exhibit B-7 is a true and correct copy of Edge Capital Investments' Deed of Assignment which came from the IRS files.
59. Government Exhibit B-8 is a true and correct copy of Edge Capital Investments' Certificate of Incorporation which came from the IRS files.
60. Government Exhibit B-9 is a true and correct copy from the safe deposit box inventory of Brockman documents which came from the IRS files.
61. Government Exhibit B-10 is a true and correct copy of Edge/Massengill Childrens Structure Chart which came from the IRS files.
62. Government Exhibit B-11 is a true and correct copy of the Alpheus/Edge/Cascade group structure chart which came from the IRS files.
63. Government Exhibit B-12 is a true and correct copy of Edge Capital Investments' KYC chart which came from the IRS files.
64. Government Exhibit B-13 is a true and correct copy of Edge Capital Investments' cash reports which came from the IRS files.
65. Government Exhibit B-14 is a true and correct copy of AEBCT People & Asset Report which came from the IRS files.
66. Government Exhibit B-19 is a true and correct copy of emails regarding the Debt Purchase Plan which came from the IRS files.
67. Government Exhibit B-20 is a true and correct copy of Brockman's instruction to Tamine to use Edge Capital Investments which came from the IRS files.
68. Government Exhibit B-21 is a true and correct copy of a Brockman email to Tamine regarding opening Edge Capital Investment's account which came from the IRS files.

- 69. Government Exhibit B-23 is a true and correct copy of Brockman's Performance Review for Tamine 2-8-2009 which came from the IRS files.
- 70. Government Exhibit B-35 is a true and correct copy of Regency Management's Transaction Report 2010-2016 which came from the IRS files.
- 71. Government Exhibit B-39 is a true and correct copy of a \$265,000 Wire Transfer Detail which came from the IRS files.
- 72. Government Exhibit B-40 is a true and correct copy of a \$4,731,019 Wire Transfer Detail which came from the IRS files.
- 73. Government Exhibit B-41 is a true and correct copy of Brockman To Do List for Tamine May 9, 2010 which came from the IRS files.
- 74. Government Exhibit B-42 is a true and correct copy of Regency Management Structure Chart which came from the IRS files.
- 75. Government Exhibit B-43 is a true and correct copy of Legend Investments Significant Transaction Report which came from the IRS files.
- 76. Government Exhibit B-60 is a true and correct copy of select pages from the 2019 Form 1120 of Henke Holdings LLC which came from the IRS files.
- 77. Government Exhibit B-61 is a true and correct copy of select pages from the 2019 Form 1120 of Mountain Queen Inc., which came from the IRS files.

C-exhibits

- 78. Government Exhibit C-1.2 is a true and correct copy of QuickBooks Reports for Cabot Global Investments which came from the IRS files.
- 79. Government Exhibit C-3 is a true and correct copy of an April 2016 Structure Chart for Messery/Cabot/Addington which came from the IRS files.

80. Government Exhibit C-4 is a true and correct copy of Cabot Global Investments' KYC Letter and Org., Chart which came from the IRS files.
81. Government Exhibit C-5 is a true and correct copy of Cabot Global Investments Structure Chart 2010 which came from the IRS files.
82. Government Exhibit C-7 is a true and correct copy of Cabot Global Investments' Significant Transaction Report which came from the IRS files.
83. Government Exhibit C-10 is a true and correct copy of Brockman's To Do List for Tamine 3-19-2013 which came from the IRS files.
84. Government Exhibit C-12 is a true and correct copy of Tamine's Self Evaluation 2009 which came from the IRS files.
85. Government Exhibit C-13 is a true and correct copy of Brockman's To Do List for Tamine 12-17-2011 which came from the IRS files.
86. Government Exhibit C-15 is a true and correct copy of Brockman email about controlling Cabot Global Investments dated March 6, 2011, which came from the IRS files.
87. Government Exhibit C-16 is a true and correct copy of a sample email transmitting Cabot QuickBooks to Brockman which came from the IRS files.
88. Government Exhibit C-18 is a true and correct copy of Brockman email regarding converting all structures to Canadian dollars which came from the IRS files.
89. Government Exhibit C-19 is a true and correct copy of Brockman email nregarding Edge and Cabot accounts dated April 26, 2011, which came from the IRS files.
90. Government Exhibit C-21 is a true and correct copies of emails regarding Cabot Global Investments' bank accounts which came from the IRS files.

91. Government Exhibit C-22 is a true and correct copy of QuickBooks Report Transaction details for Cabot Global Investments which came from the IRS files.
92. Government Exhibit C-23 is a true and correct copies of emails about luxury yacht Albula which came from the IRS files.
93. Government Exhibit C-24 is a true and correct copy of an email about luxury yacht Albula which came from the IRS files.
94. Government Exhibit C-25 is a true and correct copy of emails about the luxury yacht Albula which came from the IRS files.
95. Government Exhibit C-26 is a true and correct copy of emails about luxury yacht which came from the IRS files.
96. Government Exhibit C-27 is a true and correct copy of emails about luxury yacht Turmoil which came from the IRS files.
97. Government Exhibit C-28 is a true and correct copy of emails about Albula ownership which came from the IRS files.
98. Government Exhibit C-29 is a true and correct copy of emails about luxury yacht Turmoil/Albula ownership which came from the IRS files.
99. Government Exhibit C-30 is a true and correct copy of an email about Turmoil/Albula and Fisheries Research Foundation which came from the IRS files.
100. Government Exhibit C-31 is a true and correct copy of emails about Albula Employment Agreement which came from the IRS files.
101. Government Exhibit C-32 is a true and correct copy of an amended employment agreement which came from the IRS files.

102. Government Exhibit C-33 is a true and correct copy of emails about Turmoil/Albula offer which came from the IRS files.
103. Government Exhibit C-34 is a true and correct copies of emails about Turmoil/Albula offer rejected which came from the IRS files.
104. Government Exhibit C-35 is a true and correct copy of emails about Turmoil/Albula where Brockman rejects alternate yacht which came from the IRS files.
105. Government Exhibit C-36 is a true and correct copies of emails about Turmoil/Albula ownership which came from the IRS files.
106. Government Exhibit C-37 is a true and correct copies of emails about Albula follow up which came from the IRS files.
107. Government Exhibit C-38 is a true and correct copy of an email about Albula alleged research purpose which came from the IRS files.
108. Government Exhibit C-39 is a true and correct copy of Cabot Global Investments' QuickBooks Report regarding the Albula payment which came from the IRS files.
109. Government Exhibit C-40 is a true and correct copy of emails about Albula hull painting which came from the IRS files.
110. Government Exhibit C-41 is a true and correct copy of emails about Albula medical equipment which came from the IRS files.
111. Government Exhibit C-42 is a true and correct copy of an email about Albula's crew performance reviews which came from the IRS files.
112. Government Exhibit C-43 is a true and correct copy of Brockman To Do List for Tamine 1-18-2015 which came from the IRS files.

113. Government Exhibit C-44 is a true and correct copy of Tamine 2016 Self Evaluation 6-4-2017 which came from the IRS files.
114. Government Exhibit C-45 is a true and correct copies of Cabot Global Investments' Mirabaud account statements showing purchase of yacht which came from the IRS files.
115. Government Exhibit C-46 is a true and correct copy of Regency Management's bank statement which came from the IRS files.
116. Government Exhibit C-47 is a true and correct copy of Regency Management's Transaction Report which came from the IRS files.
117. Government Exhibit C-48 is a true and correct copy of a settlement statement for Frying Pan Property which came from the IRS files.
118. Government Exhibit C-49 is a true and correct copy of emails regarding Colorado property Lot 8 offer which came from the IRS files.
119. Government Exhibit C-50 is a true and correct copy of Brockman emails showing control of Mountain Queen Inc. which came from the IRS files.
120. Government Exhibit C-51 is a true and correct copy of Regency Management's structure chart which came from the IRS files.
121. Government Exhibit C-52 is a true and correct copy of Cabot Global Investments' QuickBooks Report showing Cabot transfer to Regency 12-1-2014 which came from the IRS files.
122. Government Exhibit C-53 is a true and correct copy of Cabot Global Investments' QuickBooks Report showing Cabot transfer to Regency Management 9-26-2015 which came from the IRS files.

123. Government Exhibit C-54 is a true and correct copy of Cabot Global Investments' QuickBooks Report showing Cabot transfer to Regency Management 4-20-2016 which came from the IRS files.
124. Government Exhibit C-55 is a true and correct copy of Cabot Global Investments' QuickBooks Report showing Cabot Global Investments' transfer to Regency Management 10-24-2016 which came from the IRS files.
125. Government Exhibit C-56 is a true and correct copy of an email approving monthly expenses which came from the IRS files.
126. Government Exhibit C-57 is a true and correct copy of an email requesting approval of tenant which came from the IRS files.
127. Government Exhibit C-58 is a true and correct copy of an email requesting approval of tax return position which came from the IRS files.
128. Government Exhibit C-59 is a true and correct copy of an email requesting approval regarding fishing rights which came from the IRS files.
129. Government Exhibit C-60 is a true and correct copy of Brockman's To Do List for Tamine 4-26-2009 which came from the IRS files.
130. Government Exhibit C-61 is a true and correct copy of emails about reorganizing Cabot Global Investments which came from the IRS files.
131. Government Exhibit C-62 is a true and correct copy of emails regarding Proposed Structure Changes which came from the IRS files.
132. Government Exhibit C-63 is a true and correct copy of 2012 emails Clean Up Massengill Trusts which came from the IRS files.

133. Government Exhibit C-65 is a true and correct copy of Tamine's 2013 Self Evaluation 3-10-2014 which came from the IRS files.

D-exhibits

134. Government Exhibit D-1 is a true and correct copy of a Universal Computer Systems ("UCS") Letter re Hotrod plan 12-2002 which came from the IRS files.
135. Government Exhibit D-3 is a true and correct copy of the VEF III ownership structure which came from the IRS files.
136. Government Exhibit D-4 is a true and correct copy of a letter to Howard requesting approval of Hotrod 06-2004 which came from the IRS files.
137. Government Exhibit D-17 is a true and correct copy of selected pages from a 2004 Stock Repurchase Agreement (stock redemption) which came from the IRS files.
138. Government Exhibit D-18 is a true and correct copy of selected pages from a 2006 Stock Purchase Agreement (reversal sale) which came from the IRS files.
139. Government Exhibit D-21 is a true and correct copy of VEF Shares buyback 06-2004 which came from the IRS files.
140. Government Exhibit D-27 is a true and correct copy of letter from Brockman regarding the destruction of Hot Rod records which came from the IRS files.

Government Exhibit Nos.

141. Government Exhibit 6 is a true and correct copies of Robert T. Brockman's Forms 8938 for the 2017 and 2018 years which came from the IRS records.
142. Government Exhibit 28 is a true and correct copies of Robert T. Brockman's Form 8938 for the 2020 year which came from the IRS.

143. Government Exhibit 32 is a true and correct copy of Dorothy Brockman's Schedule D for the 2020 year which came from the IRS.
144. Government Exhibit 33 is a true and correct copy of portions of the IRS's wage and income transcript for Robert Brockman's 2020 tax year which came from the IRS.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 31 day of January 2022.

Damon Paxton
Revenue Agent
Internal Revenue Service